

Message Text

LIMITED OFFICIAL USE

PAGE 01 BAGHDA 01691 141500Z
ACTION NEA-10

INFO OCT-01 ISO-00 NEAE-00 AID-05 CIAE-00 COME-00
EB-08 FRB-03 INR-10 NSAE-00 ICA-11 TRSE-00 XMB-02
OPIC-03 SP-02 LAB-04 SIL-01 OMB-01 /061 W
-----088290 141506Z /53
P 141105Z AUG 78
FM USINT BAGHDAD
TO SECSTATE WASHDC PRIORITY 6597

LIMITED OFFICIAL USE BAGHDAD 1691

FOR NEA/ARN

E.O. 11652: N/A
TAGS: EGEN, EFIN, IZ
SUBJECT: IRAQI TAX LAW

REF: (A) STATE 191233, (B) BAGHDAD 1656

1. WE WERE FINALLY GRANTED APPOINTMENT WITH LEGAL
ADVISOR IN TAX SECTION OF GOI MINISTRY OF FINANCE
AND RAISED QUESTIONS POSED REF A. LEGAL ADVISOR
SAID HE WOULD NEED SEVERAL DAYS TO RESEARCH SUBJECT.
INITIAL UNOFFICIAL OPINION IS THAT EVEN IF IRAQI
LAW PROVIDES FOR TAXATION OF BANK LOAN INTEREST,
THIS PROVISION CAN PROBABLY BE NEGOTIATED OUT OF
ANY TRANSACTION INVOLVING A LOAN TO GOI.

2. WILL CABLE FORMAL OPINION WHEN RECEIVED.
PECK

LIMITED OFFICIAL USE

NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX LAW
Control Number: n/a
Copy: SINGLE
Draft Date: 14 aug 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978BAGHDA01691
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780331-1142
Format: TEL
From: BAGHDAD
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780865/aaaacccc.tel
Line Count: 43
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 2f168663-c288-dd11-92da-001cc4696bcc
Office: ACTION NEA
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 1
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 78 STATE 191233, 78 BAGHDAD 1656
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 05 may 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 1742465
Secure: OPEN
Status: NATIVE
Subject: IRAQI TAX LAW
TAGS: EGEN, EFIN, IZ
To: STATE
Type: TE
vdkgvwkey: odhc://SAS/SAS.dbo.SAS_Docs/2f168663-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
US Department of State
EO Systematic Review
20 Mar 2014
Markings: Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014